

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edwin & Lucille Sytko
DOCKET NO.: 05-24562.001-R-1
PARCEL NO.: 18-03-219-031-0000

The parties of record before the Property Tax Appeal Board are Edwin & Lucille Sytko, the appellants, and the Cook County Board of Review.

The subject property consists of a 79-year-old, single-family dwelling of frame construction located in Lyons Township, Cook County. Features of the home include one full bathroom, a full-unfinished basement and a two and one-half car detached garage. The appellants argued that the subject contains 1,072 square feet of living area and is a one-story dwelling. The appellants provided a photograph of the subject as well as a copy of the Proposed 2005 Cook County Assessor's Internet Database sheets for the subject disclosing the subject contains 1,072 square feet of living area and is a one-story residence. The board of review's documents indicates the subject contains 1,549 square feet of living area and is a one and one-half story dwelling.

The appellants, Edwin & Lucille Sytko, submitted evidence before Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellants also submitted a copy of a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision.

Based on the appellants' documents, the three suggested comparables offered by the appellants consist of one-story or one and one-half story, single-family dwellings of masonry or frame

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 5,882
IMPR.: \$ 14,043
TOTAL: \$ 19,925

Subject only to the State multiplier as applicable.

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construction located within one block of the subject. The improvements range in size from 1,215 to 1,509 square feet of living area and range in age from 79 to 100 years. The comparables contain a finished or unfinished basement, one and one-half or two full bathrooms and a one-car or two-car detached garage. The improvement assessments range from \$10.64 to \$13.10 per square foot of living area.

The appellants argued that the subject is a one-story dwelling, not a one and one-half story dwelling as suggested by the board of review. The appellants further argued that the subject contains 1,072 square feet of living area and that the subject's living area as reported by the board of review is incorrect. The appellants asserted that the subject is 79 years old, has had no major remodeling or additions which would increase the size of living area and that the Assessor's records have always indicated 1,072 square feet of living area in the past. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$21,464. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,504 to 1,703 square feet of living area and range in age from 81 to 112 years. The comparables contain one, one and one-half or two full bathrooms, a full-unfinished basement and a one-car or two-car detached garage. The improvement assessments range from \$10.37 to \$11.67 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds the

appellants did substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Both parties provided Cook County Assessor's Internet Database sheets and property printouts disclosing a different size living area and design for the subject indicating conflicting data exists. Consequently, based on the appellants' written testimony and evidence, the Board finds the subject improvement is a one-story dwelling containing 1,072 square feet of living area. The subject's improvement assessment is \$15,582 or \$14.54 per square foot of living area, based on 1,072 square feet.

Both parties presented assessment data on a total of six equity comparables. These six properties have improvement assessments ranging from \$10.37 to \$13.10 per square foot of living area. The subject's per square foot improvement assessment of \$14.54, based on 1,072 square feet of living area, falls above the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

On the basis of the evidence submitted by the parties, the Property Tax Appeal Board finds that the evidence has demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.